

### COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert County Judge (281) 341-8608 Fax (281) 341-8609

April 25, 2011

Mr. Jose Lopez 28015 Hollyfare Drive Katy, Texas 77494-5145

Reference:

Account No. 2278-33-005-0080-914

Tax Year 2010, Precinct 3

Dear Mr. Lopez:

The County has received your request to waive penalty and interest on Fort Bend County property. Fort Bend County is also authorized by Fort Bend County Emergency Services District #2 to act on their behalf, bringing the total penalty and interest to \$21.89 for the referenced account for tax year 2010.

Commissioners Court is scheduled to consider your request on May 3, 2010, at 1:00 p.m., during regular session. The Commissioners Court is located on the seventh floor of the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Please contact your Commissioner, Andy Meyers, at 281-238-1400 if you wish to discuss your request in further detail. Your presence is not mandatory for the Court to act upon your request.

Section 33.011 (a) of the Texas Tax Code provides Commissioners Court with authority to consider a waiver of penalty and interest on property taxes in situations where an error can be proved on the part of either the County Tax Office or the Central Appraisal District.

Sincerely,

Robert E. Hebert

/Enclosure

Copy: Commissioner Andy Meyers, Precinct 3

Section 33.011(a)(1) of the Texas Property Code states, "The governing body of a taxing unit: shall waive penalties and interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency."



## COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

RECEIVED

APR 06 2011

Patsy Schultz, RTA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469

(281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytax.com

DATE:

April 5, 2011

TO:

County Judge Robert E. Hebert Commissioner Richard Morrison Commissioner Grady Prestage Commissioner Andy Meyers Commissioner James Patterson Roy Cordes, County Attorney

FROM:

Tammy Staton T. S.

Tax Division Supervisor

RE:

Waiver of Penalty and Interest -Lopez, Jose R & Deanna I: Acct#2278-33-005-0080-914

2010 Tax Year; Legal Description: Cinco Ranch Southwest Sec 33, Block 5, Lot 8

**Precinct 3** 

Mr. and Mrs. Jose Lopez are requesting waiver of penalty and interest on the above referenced account for the 2010 tax year because they state they did not receive their tax statement.

#### Tax Office records indicate:

- Original deed #2010037549 was recorded on April 28, 2010 with the owner listed as Mr. and Mrs. Jose R Lopez, 28015 Hollyfare Drive, Katy, TX 77494.
- June 1, 2010-- 2010 May Name and Address change added Lopez Jose R. and Deanna I, 28015 Hollyfare Drive, Katy, TX 77494.
- 2010 Original Statement was sent to L B Walker and Associates, Inc. due to an electronic request on file.
- Mr. and Mrs. Lopez stated in their letter that the first communication they received from our office was the 2010 Property Tax Reminder notice on February 18, 2011. Our records indicate that a department coordinator spoke with the taxpayer on February 17, 2011, in which she confirmed that the original tax statement for 2010 was sent to L B Walker and Associates. Mr. and Mrs. Lopez stated they never assigned that right to anyone.
- The tax office requested additional research by FBCAD to determine whether this account was supposed to be coded for an Agent for 2010 or not. We have received correspondence from Mr. Glen Whitehead confirming that the agent hired by the previous owner, Taylor Morrison of Texas, should have been removed once the ownership was changed.
- There is evidence of an error by FBCAD.
- Fort Bend ESD #2 has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioners Court to make the determination based on 33.011 of the State Property Tax Code.

#### Breakdown of Taxes Paid:

#### **Breakdown of Taxes Paid:**

2010 Tax Year	FB ESD #2	FBC	Total
Base Tax	\$51.24	\$ 261.33	\$312.57
Penalty & Interest	\$3.59	\$18.30	\$21.89
Total	\$54.83	\$ 279.63	\$ 334.46

Total Penalty & Interest: \$21.89

I <u>do</u> recommend waiver of penalty and interest. Property Tax Code Section 33.011 (a) (1). "The governing body of a taxing unit: shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency..."

## **DUPLICATE TAX RECEIPT**



# PATSY SCHULTZ, RTA FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR 1317 EUGENE HEIMANN CIRCLE RICHMOND, TEXAS 77469

**Certified Owner:** 

LOPEZ JOSE R & DEANNA I 28015 HOLLYFARE DR KATY, TX 77494-5145 Legal Description:

CINCO RANCH SOUTHWEST SEC 33, BLOCK 5,

LOT 8

Parcel Address:

HOLLYFARE DR

Legal Acres: 0.0000

Remit Seq No: 18223017

Receipt Date: 02/18/2011 Deposit Date: 02/22/2011 Print Date: 03/30/2011

Deposit No:

O110222AB1 900000021464263

Validation No:

2278-33-005-0080-914

Account No: Operator Code:

ARLACHA

Year Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2010 Fort Bend Esd#2	52,290	0.098000	51.24	3.59	0.00	54.83
2010 Fort Bend Co Drainage	52,290	0.019600	10.25	0.72	0.00	10.97
2010 Fort Bend Co Gen Fnd	52,290	0.480160	251.08	17.58	0.00	268.66
			\$312.57	\$21.89	\$0.00	\$334.46

Check Number(s): 0031985438

PAYMENT TYPE:

Checks:

\$334.46

Exemptions on this property:

Total Applied:

\$334.46

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:\_\_\_\_ LOPEZ JOSE R & DEANNA I 28015 HOLLYFARE DR KATY, TX 77494-5145

(281) 341-3710

Page 1 of 1 21.1.147 March 21, 2011

County Judge Robert E. Hebert 301 Jackson, Suite 719 Richmond, TX 77469

Re: Request for Waiver of Penalties and Interest

Legal Description: Cinco Ranch Southwest SEC 33, Block 5, Lot 8

Account Number: 2278-33-005-0080-914

Dear Judge Hebert,

We write to you to present a formal request for a hearing to allow us to appeal the penalties and interest charged to us on the real property described above for 2010. Last April 23, 2010, we purchased this home in Cinco Ranch. We never received the tax bill. Twice in November 2010, we called the tax office of Patsy Schultz, RTA, Fort Bend Tax Assessor/Collector to enquire about it. We were told that it would be mailed to us.

The next communication we received about this was a 2010 Property Tax Reminder on February 18, 2011(see copy attached). On that day, we contacted the referenced tax collector office and were informed that our original tax bill was sent to a property tax appeal firm. We never assigned that right to anyone and they did not provide us with proof of such request. The property tax bill plus \$21.82 interest and penalties was paid on February 22, 2011 (see copy attached).

Since the delay was caused by an external unapproved party, we hereby request that such interest and penalties be waived.

Kindly advise if we need to come and present our case to your court or any further action you require.

Regards,

Jose R. Lopez and Deanna I. Lopez 28015 Hollyfare Drive

Katy, TX 77494-5145

Home Telephone: (281) 574-2100

outlachments: 2010 foopenty Tax Reminder 2010 TAX Receipt.

RECEIVED
MAR 24 2011